

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 123: EXHIBIT 1 - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	BANK OF NEW YORK MELLON TRUST COMPANY, THE C/O THE BANK OF NEW YORK MELLON ATTN: ALEX CHANG 101 BARCLAY STREET- 8W NEW YORK, NY 10286	09/22/2009	08-13885 (JMP)	34219	Undetermined	BANK OF NEW YORK MELLON TRUST COMPANY, NA C/O THE BANK OF NEW YORK ATTN: ALEX CHANG 101 BARCLAY STREET - 8W NEW YORK, NY 10286	09/22/2009	08-13885 (JMP)	30106	\$769,944,325.54*
2	CALLIES, GUILLEMETTE 43, RUE DE LA FERME 92 NEUILLY-SUR-SEINE, F92200 FRANCE	07/20/2009	08-13555 (JMP)	5735	\$12,482.00	CALLIES, GUILLEMETTE 16 BIS, RUE SOYER NEUILLY-SUR-SEINE, F92200 FRANCE	07/20/2009		5733	\$12,482.00
3	CBW LLC TRANSFEROR: ANCHORAGE SHORT CREDIT OFFSHORE MASTER FUND II, LP C/O ASHURST LLP ATTN: PATRICIA SEDDON 7 TIMES SQUARE NEW YORK, NY 10036	09/21/2009	08-13555 (JMP)	22216	\$165,909.95	CBW LLC TRANSFEROR: ANCHORAGE SHORT CREDIT OFFSHORE MASTER FUND II, LP C/O ASHURST LLP ATTN: PATRICIA SEDDON 7 TIMES SQUARE NEW YORK, NY 10036	09/18/2009	08-13555 (JMP)	20539	\$165,909.95

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4	MEDICAL CENTER OF THE ROCKIES ATTN: STEVE ELLSWORTH 2315 HARMONY ROAD SUITE 200 FORT COLLINS, CO 80528	09/21/2009	08-13555 (JMP)	23909	\$3,000,000.00*	MEDICAL CENTER OF THE ROCKIES 2315 E. HARMONY ROAD SUITE 200 ATTN: STEVE ELLSWORTH FORT COLLINS, CO 80528	09/17/2009	08-13555 (JMP)	14787	\$3,000,000.00*
5	POUDRE VALLEY HEALTH CARE INC ATTN: STEVE ELLSWORTH 2315 E. HARMONY ROAD, SUITE 200 FORT COLLINS, CO, CO 80528	09/22/2009	08-13888 (JMP)	31286	Undetermined	POUDRE VALLEY HEALTH CARE INC 2315 E. HARMONY ROAD, SUITE 200 ATTN: STEVE ELLSWORTH FORT COLLINS, CO 80528	09/17/2009	08-13888 (JMP)	14786	\$3,000,000.00*
6	POUDRE VALLEY HEALTH CARE INC ATTN: STEVE ELLSWORTH 2315 E. HARMONY ROAD, SUITE 200 FORT COLLINS, CO 80528	09/21/2009	08-13555 (JMP)	23916	\$3,000,000.00*	POUDRE VALLEY HEALTH CARE INC ATTN: STEVE ELLSWORTH 2315 E. HARMONY ROAD SUITE 200 FORT COLLINS, CO 80528	09/17/2009	08-13555 (JMP)	14735	\$3,000,000.00*
7	POUDRE VALLEY HEALTH CARE, INC. ATTN: STEVE ELLSWORTH 2315 E. HARMONY ROAD SUITE 200 FORT COLLINS, CO 80528	09/21/2009	08-13888 (JMP)	23907	\$3,000,000.00*	POUDRE VALLEY HEALTH CARE INC 2315 E. HARMONY ROAD, SUITE 200 ATTN: STEVE ELLSWORTH FORT COLLINS, CO 80528	09/17/2009	08-13888 (JMP)	14786	\$3,000,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

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8	QIC LTD (FORMERLY QUEENSLAND INVESTMENT CORPORATION) AS TRUSTEE FOR THE QIC DIVERSIFIED FIXED INTEREST FUND NO 1 LEVEL 5, CENTRAL PLAZA TWO, 66 EAGLE STREET BRISBANE, QUEENSLAND, 4000 AUSTRALIA	09/22/2009	08-13555 (JMP)	28067	\$259,688.00	QIC LTD (FORMERLY QUEENSLAND INVESTMENT CORPORATION) AS TRUSTEE FOR THE QIC DIVERSIFIED FIXED INTEREST FUND NO 1 LEVEL 5, CENTRAL PLAZA TWO, 66 EAGLE STREET BRISBANE, QUEENSLAND, 4000 AUSTRALIA	09/22/2009	08-13555 (JMP)	28069	\$259,688.00
9	ROCHE US DB PLANS MASTER TRUST ATTN: GERRY BOHM 340 KINGSLAND STREET NUTLEY, NJ 07110	09/22/2009	08-13555 (JMP)	33132	\$382,723.00*	ROCHE US DB PLANS MASTER TRUST ATTN: GERRY ROCHE 340 KINGSLAND STREET NUTLEY, NJ 07110	09/22/2009	08-13555 (JMP)	33665	\$382,723.00
10	SEALED AIR CORPORATION ATTN: IRA LAKRITZ, LAW DEPARTMENT 200 RIVERFRONT BOULEVARD ELMWOOD PARK, NJ 07407	03/14/2011	08-13555 (JMP)	67365	\$13,200,000.00	SEALED AIR CORPORATION ATTN: IRA LAKRITZ, LAW DEPARTMENT 200 RIVERFRONT BOULEVARD ELMWOOD PARK, NJ 07407	03/09/2011	08-13555 (JMP)	67355	\$13,200,000.00

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11	SEALED AIR CORPORATION ATTN: IRA LAKRITZ, LAW DEPARTMENT 200 RIVERFRONT BOULEVARD ELMWOOD PARK, NJ 07407	03/14/2011	08-13888 (JMP)	67366	\$13,200,000.00	SEALED AIR CORPORATION ATTN: IRA LAKRITZ, LAW DEPARTMENT 200 RIVERFRONT BOULEVARD ELMWOOD PARK, NJ 07407	03/09/2011	08-13888 (JMP)	67356	\$13,200,000.00
12	SHEPHERD OF THE VALLEY LUTHERAN RETIREMENT SERV, INC. 5525 SILICA ROAD AUSTINTOWN, OH 44515	09/21/2009	08-13888 (JMP)	26095	\$560,000.00	SHEPHERD OF THE VALLEY LUTHERAN RETIREMENT SERVICES, INC. 5525 SILICA ROAD AUSTINTOWN, OH 44515	09/21/2009	08-13888 (JMP)	26094	\$560,000.00
13	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13888 (JMP)	27167	Undetermined	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/21/2009	08-13888 (JMP)	23470	Undetermined
TOTAL					\$36,780,802.95					